

**UNIFIED GREELEY COUNTY -
GENERAL SERVICES DISTRICT**

*Regulatory Basis
Financial Statement*

For the Year Ended December 31, 2015

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis Financial Statement

For the Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors
Unified Greeley County – General Services District
Tribune, Kansas

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County – General Services District, as of and for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified Greeley County – General Services District on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified Greeley County – General Services District as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified Greeley County – General Services District as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

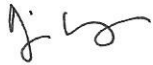
Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material

respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which I rendered an unmodified opinion dated July 29, 2016. The 2014 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

July 29, 2016

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	\$ 617,182	\$ 3,713,898	\$ 3,839,451	\$ 491,629	\$ 21,673	\$ 513,302
Special Purpose Funds:						
Road and bridge	135,347	929,695	743,068	321,974	4,028	326,002
Employees' benefits	440,871	625,669	598,409	468,131	-	468,131
Special alcohol and drug	3,208	364	-	3,572	-	3,572
Economic Development	78,542	13,446	6,450	85,538	-	85,538
911 fund	-	-	-	-	-	-
2012 911 fund	81,534	50,069	34,944	96,659	-	96,659
Landfill closure/postclosure	213,030	16,861	-	229,891	-	229,891
Special county equipment	1,341,310	500,000	846,770	994,540	-	994,540
Road machinery	635,295	100,000	25,346	709,949	-	709,949
Special highway improvement	283,571	-	34,209	249,362	-	249,362
Rural fire equipment	19,276	-	13,584	5,692	-	5,692
Ambulance equipment	37,607	-	19,845	17,762	-	17,762
Bio-Terrorism grant	369	6,575	6,944	-	-	-
Micro-Loan	93,292	110	93,337	65	-	65
Capital Projects Fund:						
Airport capital project	45,259	353,475	348,378	50,356	-	50,356
MIH housing grant capital project	-	115,000	114,894	106	-	106
Bond and Interest Fund:						
Bond and interest	3,824	7,278	-	11,102	-	11,102
Trust Funds:						
Prosecutor's training	70	303	261	112	-	112
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	-	20,794	20,794	-	-	-
Special county senior bus - Bequest	1,038	-	1,038	-	-	-
Special sheriff equipment	13,810	2,766	15,644	932	-	932
Special law enforcement	900	-	-	900	-	900
Diversion fees	10,320	2,950	4,620	8,650	-	8,650
Offender registration	780	560	-	1,340	-	1,340
Register of deed's technology	5,886	3,694	3,775	5,805	-	5,805
County clerk technology	-	776	-	776	-	776
County treasurer technology	-	776	-	776	-	776
Total Reporting Entity (excluding Agency Funds)	\$ 4,062,826	\$ 6,465,059	\$ 6,771,761	\$ 3,756,124	\$ 25,701	\$ 3,781,825

The notes to the financial statements are an integral part of this statement.

Statement 1

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Composition of Cash:

Primary Government:

County Treasurer:

Cash on hand	\$ 400	
Cash in Colorado East Bank & Trust	235,732	
Savings accounts	7,420	
Money market account	6,690,000	
Certificates of deposit	<u>1,029,891</u>	\$ 7,963,443

Register of Deeds:

Cash in Colorado East Bank & Trust	478
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District Court:

Cash in Colorado East Bank & Trust	34,970
Savings accounts	<u>3,206</u>

Total Cash	8,002,097
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Agency Funds per Schedule 3	<u>(4,220,272)</u>
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Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 3,781,825</u></u>
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The notes to the financial statements are an integral part of this statement.

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2015

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

In 2008, the voters of Greeley County and the City of Tribune approved a plan to unify their governments as of January 1, 2009. One board oversees both governments. Greeley County became Unified Greeley County - General Services District (UGC - GSD) and the City of Tribune became Unified Greeley County - Municipal Services District (UGC - MSD). Unified Greeley County (UGC) is a third entity that pays all bills for both districts with reimbursements from the two districts. UGC - GSD and UGC - MSD have separate tax bases and separate budgets.

Unified Greeley County - General Services District is a municipal corporation governed by an elected five-member board. The board consists of two members elected from outside the limits of the City of Tribune, two members elected from within the limits of the City of Tribune, and one member elected at large. This regulatory financial statement presents UGC - GSD, the primary government. The related municipal entities discussed below are not included in UGC - GSD's financial statement but are related municipal entities because they were established to benefit Unified Greeley County and/or its constituents.

County Hospital – The Greeley County Hospital Board operates the county's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Unified Greeley County annually levies a tax for the hospital. Bond issuances must be approved by the county.

County Extension – Greeley County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected 9-member executive board. Unified Greeley County annually provides significant operating subsidies to the council.

Library Board – The Greeley County Library Board operates the public library. Bond issuances must also be approved by the Supervisors.

Fair Board – The Greeley County Fair Board operates the annual county fair. Bond issuances must also be approved by the Supervisors.

Note 1: Summary of Significant Accounting Policies (continued)

Historical Society – The Greeley County Historical Society operates the Greeley County Museum. Bond issuances must also be approved by the Supervisors.

Joint Ventures – Joint ventures are not included in these financial statements. The following organizations are considered to be joint ventures:

Area Mental Health Center – provides services for mental health to several counties. Greeley County Supervisors appoint two (2) members to the board.

Southwest Kansas Area Agency on Aging, Inc. – provides services to the elderly. The County appoints three (3) representatives.

Southwest Developmental Services, Inc. – provides services to the developmentally disabled. The County does not appoint any representatives.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by UGC – GSD:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by UGC – GSD (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Note 1: Summary of Significant Accounting Policies (continued)

E. Property taxes

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, UGC – GSD records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest fund, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Road Machinery Fund
Special Highway Improvement Fund
Rural Fire Equipment Reserve Fund
Ambulance Equipment Fund
Special County Equipment Fund

Note 2: Budgetary Information (continued)

Landfill Closure/Postclosure Fund
Bio-Terrorism Grant Fund
Micro-Loan Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by UGC – GSD. The statute requires banks eligible to hold UGC – GSD’s funds have a main or branch bank in the county in which UGC – GSD is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. UGC – GSD has no other policies that would further limit interest rate risk

K.S.A. 12-1675 limits UGC – GSD’s investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. UGC – GSD has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount UGC – GSD may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, UGC - GSD’s deposits may not be returned to it. State statutes require UGC - GSD’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated “peak periods” when required coverage is 50%. UGC – GSD does not use designated “peak periods”. All deposits were legally secured at December 31, 2015.

At December 31, 2015, UGC - GSD’s carrying amount of deposits was \$8,002,097 and the bank balance was \$8,138,219. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$541,401 was covered by federal depository insurance and \$7,596,818 was collateralized with securities held by the pledging financial institutions’ agents in UGC - GSD’s name.

Note 3: Deposits and Investments (continued)

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC – GSD will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. UGC – GSD had no investments of this type at December 31, 2015.

Note 4: Capital Projects in Process

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project <u>Authorization</u>	Expenditures <u>To Date</u>
Airport Project	\$ 3,885,100	\$ 3,814,377
MIH Housing Project	115,000	114,894

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	Regulatory <u>Authority</u>	<u>Amount</u>
General	Special Co Equip	19-119	\$500,000
General	Landfill Closure	KDHE	14,726
General	Airport Cap Project	79-1946	58,163
Road & Bridge	Road Machinery	68-141g	100,000
Road & Bridge	Special Hwy Fund	68-590	---
Bond & Interest	General	10-117a	---
County Motor Vehicle	General	8-145	214
Total			<u>\$673,103</u>

Note 6: Risk Management

UGC – GSD is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

Note 7: Municipal Solid Waste Landfill

State and federal laws and regulations require UGC – GSD to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the General fund in these financial statements, UGC – GSD is incurring a liability based on the future closure and post closure costs. Closure and post closure costs will be paid only near or after the date that the landfill stops accepting waste. These amounts are based on what it would cost to perform all closure and post closure care in 2015. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The estimate of closure and post closure care liability at year-end would be \$366,489. This liability is based on the use of 25.09 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of \$432,451 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 151 years. UGC – GSD has restricted \$229,891 for payment of closure and post closure care cost.

UGC – GSD is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. UGC – GSD has satisfied all four requirements.

Note 8: Compensated Absences

The work week for all employees, except law enforcement personnel, shall be 12:01 AM Sunday and ending at 12:00 midnight Saturday.

Overtime is to be paid in accordance with wage and hour laws.

All full time employees shall be entitled to one full day of sick leave for each one month of work up to ninety days. Accumulated sick leave is paid to the employee upon termination of employment based on a formula that considers the employee's length of employment. The estimated liability for accrued sick leave at December 31, 2015, was \$52,291. This amount has not been recorded into the financial statement.

Note 8: Compensated Absences (continued)

Accrued vacation time is determined as follows:

<u>Years of Continuous Employment</u>	<u>Accumulated</u>	<u>Maximum Accumulation</u>
0 – 10	1 day per month	12 days
11 – 19	1 ½ days per month	18 days
20 – Retirement	2 days per month	24 days

The estimated liability for accrued vacation at December 31, 2015, was \$36,163. This amount has not been recorded into the financial statement.

Note 9: General Information about the Pension Plan

Plan description: UGC participates in the Kansas Public Employees Retirement System (“KPERS”), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from UGC-GSD were \$117,937 for the year ended December 31, 2015.

Note 9: General Information about the Pension Plan (continued)

Net Pension Liability: At December 31, 2015, UGC's proportionate share of the collective net pension liability reported by KPERS was \$1,046,391. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. UGC's proportion of the net pension liability was based on the ratio of UGC's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 10: Deferred Compensation Plan

UGC – GSD employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of UGC – GSD (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of UGC – GSD in an amount equal to the fair market value of the deferred account for each participant.

As of December 31, 2015, the market value of the amount on deposit with the plan was \$254,785.

Note 11: Contingencies

In the normal course of operations, UGC – MSD participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 12: Compliance Matters

- A. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the Unified County Clerk.
- B. Contrary to the provisions of KSA 79-3104, mortgage registration fees were not remitted daily to the Unified County Treasurer by the Register of Deeds.

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 29, 2016, the date which the financial statements were available to be issued.

Note 14: Long-Term Debt

Changes in long-term liabilities for UGC - GSD for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	1,187,554	-	137,403	1,050,151	-
Total Contractual Indebtedness					\$ 1,187,554	\$ -	\$ 137,403	\$ 1,050,151	\$ -

Note 14: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2016	2017	2018	2019	2020	2021 - 2025	2026 - 2030	Total
Principal:								
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases Payable	101,698	105,155	108,730	112,427	116,250	505,891	-	1,050,151
Total Principal	101,698	105,155	108,730	112,427	116,250	505,891	-	1,050,151
Interest:								
General Obligation Bonds	-	-	-	-	-	-	-	-
Capital Leases Payable	35,705	32,248	28,672	24,975	21,153	43,720	-	186,473
Total Interest	35,705	32,248	28,672	24,975	21,153	43,720	-	186,473
Total Principal and Interest	\$ 137,403	\$ 137,403	\$ 137,402	\$ 137,402	\$ 137,403	\$ 549,611	\$ -	\$ 1,236,624

**REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION**

Schedule 1

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2015

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Fund Types:			
General Funds:			
General	\$ 4,214,930	\$ 3,839,451	\$ (375,479)
Special Purpose Funds:			
Road and bridge	1,122,000	743,068	(378,932)
Employees' benefits	1,010,000	598,409	(411,591)
Special alcohol and drug	4,142	-	(4,142)
Economic Development	84,679	6,450	(78,229)
911 Fund	-	-	-
2012 911 Fund	125,881	34,944	(90,937)
Bond and Interest Funds:			
Bond and interest	86,508	-	(86,508)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad valorem property tax	\$ 2,474,027	\$ 2,597,690	\$ 2,583,765	\$ 13,925
Back tax collections	52,743	688	26,000	(25,312)
Interest on delinquent taxes	17,633	8,746	8,000	746
Motor vehicle tax	166,474	179,522	172,338	7,184
Total Taxes	<u>\$ 2,710,877</u>	<u>\$ 2,786,646</u>	<u>\$ 2,790,103</u>	<u>\$ (3,457)</u>
Intergovernmental				
State-local revenue sharing	\$ -	\$ -	\$ -	\$ -
Local sales tax	135,643	131,752	145,000	(13,248)
Other units of government	34,222	32,802	45,000	(12,198)
Mineral tax	23,364	12,562	24,000	(11,438)
LAVTR	-	-	-	-
Total Intergovernmental	<u>\$ 193,229</u>	<u>\$ 177,116</u>	<u>\$ 214,000</u>	<u>\$ (36,884)</u>
Charges for Sales and Services	<u>\$ 76,796</u>	<u>\$ 82,626</u>	<u>\$ 130,000</u>	<u>\$ (47,374)</u>
Licenses, Permits and Fees				
County officers' fees	\$ 20,084	\$ 22,593	\$ 25,000	\$ (2,407)
Mortgage registration fees	26,997	15,883	20,756	(4,873)
Health fees	44,385	39,328	62,000	(22,672)
Other fees	10,309	3,225	2,500	725
Total Licenses, Permits and Fees	<u>\$ 101,775</u>	<u>\$ 81,029</u>	<u>\$ 110,256</u>	<u>\$ (29,227)</u>

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Use of Money and Property				
Interest on idle fund investments	\$ 11,908	\$ 13,734	\$ 13,400	\$ 334
Royalties and rent	1,353	1,223	1,400	(177)
Total Use of Money and Property	\$ 13,261	\$ 14,957	\$ 14,800	\$ 157
Transfer from Co. Motor Vehicle Fund	\$ 50	\$ 214	\$ 500	\$ (286)
Other				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Reimbursements	215,071	206,808	205,000	1,808
Grants	24,770	24,945	35,000	(10,055)
Transfer from bond & interest	75,000	-	-	-
Transfer from oil & gas depletion	-	339,557	-	339,557
Total Other	\$ 314,841	\$ 571,310	\$ 240,000	\$ 331,310
Total Receipts	3,410,829	3,713,898	\$ 3,499,659	214,239

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Expenditures:				
Unified Supervisors				
Personal services	\$ 58,867	\$ 62,201	\$ 61,200	\$ 1,001
Contractual services	4,433	5,809	6,000	(191)
Commodities	108	55	100	(45)
Capital outlay	-	-	-	-
Total Unified Supervisors	\$ 63,408	\$ 68,065	\$ 67,300	\$ 765
Unified County Clerk				
Personal services	\$ 61,797	\$ 62,862	\$ 69,000	\$ (6,138)
Contractual services	5,882	3,832	6,500	(2,668)
Commodities	1,682	92	2,000	(1,908)
Capital outlay	-	-	-	-
Total Unified County Clerk	\$ 69,361	\$ 66,786	\$ 77,500	\$ (10,714)
Unified County Treasurer				
Personal services	\$ 74,105	\$ 81,934	\$ 88,310	\$ (6,376)
Contractual services	5,486	9,284	10,000	(716)
Commodities	4,003	3,880	4,000	(120)
Capital outlay	111	45	-	45
Total Unified County Treasurer	\$ 83,705	\$ 95,143	\$ 102,310	\$ (7,167)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Unified County Attorney				
Personal services	\$ 38,047	\$ 39,188	\$ 40,745	\$ (1,557)
Contractual services	30,139	26,674	25,275	1,399
Capital outlay	-	-	-	-
Total Unified County Attorney	\$ 68,186	\$ 65,862	\$ 66,020	\$ (158)
Register of Deeds				
Personal services	\$ 57,590	\$ 58,580	\$ 63,120	\$ (4,540)
Contractual services	6,418	10,731	9,915	816
Commodities	2,202	1,408	2,500	(1,092)
Capital outlay	-	-	-	-
Total Register of Deeds	\$ 66,210	\$ 70,719	\$ 75,535	\$ (4,816)
Clerk of District Court				
Contractual services	\$ 37,446	\$ 47,794	\$ 43,965	\$ 3,829
Commodities	1,611	1,441	1,500	(59)
Capital outlay	-	-	-	-
Total Clerk of District Court	\$ 39,057	\$ 49,235	\$ 45,465	\$ 3,770

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Courthouse General				
Personal services	\$ 70,313	\$ 82,039	\$ 76,000	\$ 6,039
Contractual services	174,566	181,214	375,000	(193,786)
Commodities	18,098	23,521	45,000	(21,479)
Capital outlay	25,633	58,950	-	58,950
Total Courthouse General	\$ 288,610	\$ 345,724	\$ 496,000	\$ (150,276)
Election				
Personal services	\$ 5,708	\$ 5,905	\$ 5,910	\$ (5)
Contractual services	9,119	4,952	5,000	(48)
Commodities	1,035	1,647	1,750	(103)
Total Election	\$ 15,862	\$ 12,504	\$ 12,660	\$ (156)
Appraiser's Cost				
Personal services	\$ 40,623	\$ 27,890	\$ 27,912	\$ (22)
Contractual services	71,267	67,828	72,900	(5,072)
Commodities	1,389	1,497	2,000	(503)
Capital outlay	-	-	-	-
Total Appraiser's Cost	\$ 113,279	\$ 97,215	\$ 102,812	\$ (5,597)
Weather Modification	\$ -	\$ -	\$ -	\$ -
Soil Conservation	\$ 25,000	\$ 25,000	\$ 25,000	\$ -

Schedule 2-A

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Solid Waste				
Personal services	\$ 32,302	\$ 31,749	\$ 30,267	\$ 1,482
Contractual services	33,634	16,972	20,000	(3,028)
Commodities	11,493	7,258	10,000	(2,742)
Capital outlay	-	-	-	-
Total Solid Waste	\$ 77,429	\$ 55,979	\$ 60,267	\$ (4,288)
Noxious Weed				
Personal services	\$ 17,123	\$ 26,250	\$ 32,760	\$ (6,510)
Contractual services	12,080	12,912	15,000	(2,088)
Commodities	24,461	28,746	28,000	746
Capital outlay	12	19	-	19
Total Noxious Weed	\$ 53,676	\$ 67,927	\$ 75,760	\$ (7,833)
Public Safety - Sheriff				
Personal services	\$ 253,561	\$ 275,787	\$ 252,040	\$ 23,747
Contractual services	40,640	40,434	48,000	(7,566)
Commodities	22,895	21,313	28,000	(6,687)
Capital outlay	2,160	841	-	841
Total Public Safety - Sheriff	\$ 319,256	\$ 338,375	\$ 328,040	\$ 10,335

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Public Safety - Fire Department				
Personal services	\$ 10,089	\$ 9,517	\$ 16,952	\$ (7,435)
Contractual services	24,163	14,016	16,500	(2,484)
Commodities	16,622	7,990	5,500	2,490
Capital outlay	-	-	-	-
Total Public Safety - Fire Department	\$ 50,874	\$ 31,523	\$ 38,952	\$ (7,429)
Public Safety - Emergency Preparedness				
Personal services	\$ 5,216	\$ 5,373	\$ 5,818	\$ (445)
Contractual services	1,441	1,632	800	832
Commodities	580	184	2,000	(1,816)
Capital outlay	1,220	-	-	-
Total Public Safety - Emerg. Prep.	\$ 8,457	\$ 7,189	\$ 8,618	\$ (1,429)
Home for Aged Appropriation	\$ 120,054	\$ 127,467	\$ 127,610	\$ (143)
Health				
Personal services	\$ 73,933	\$ 89,463	\$ 74,926	\$ 14,537
Contractual services	24,164	23,092	25,800	(2,708)
Commodities	40,068	34,993	39,000	(4,007)
Capital outlay	-	-	-	-
Total Health	\$ 138,165	\$ 147,548	\$ 139,726	\$ 7,822

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Ambulance				
Personal services	\$ 22,663	\$ 23,330	\$ 28,219	\$ (4,889)
Contractual services	24,068	21,211	25,500	(4,289)
Commodities	9,548	12,619	9,000	3,619
Capital outlay	-	-	-	-
Total Ambulance	\$ 56,279	\$ 57,160	\$ 62,719	\$ (5,559)
Hospital				
Appropriation	\$ 630,285	\$ 728,930	\$ 669,952	\$ 58,978
Mental Health				
Appropriation	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Developmental Disabled				
Appropriation	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
City on the Hill				
Appropriation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
WKCAC				
Appropriation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
CASA				
Appropriation	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Schedule 2-A

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Park				
Personal services	\$ 49,413	\$ 37,240	\$ 58,000	\$ (20,760)
Contractual services	-	-	-	-
Appropriation	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>
Total Park	<u>\$ 194,413</u>	<u>\$ 182,240</u>	<u>\$ 203,000</u>	<u>\$ (20,760)</u>
Extension Service				
Appropriation	<u>\$ 107,516</u>	<u>\$ 109,500</u>	<u>\$ 109,500</u>	<u>\$ -</u>
Historical Records				
Contractual services	\$ 12,569	\$ 14,715	\$ 7,000	\$ 7,715
Commodities	<u>918</u>	<u>2,154</u>	<u>15,000</u>	<u>(12,846)</u>
Total Historical Records	<u>\$ 13,487</u>	<u>\$ 16,869</u>	<u>\$ 22,000</u>	<u>\$ (5,131)</u>
Library				
Appropriation	<u>\$ 95,000</u>	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ -</u>
Services for Elderly				
Contractual services	\$ 7,955	\$ 7,388	\$ 9,000	\$ (1,612)
Commodities	<u>-</u>	<u>94</u>	<u>-</u>	<u>94</u>
Total Services for Elderly	<u>\$ 7,955</u>	<u>\$ 7,482</u>	<u>\$ 9,000</u>	<u>\$ (1,518)</u>

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Senior Center				
Personal Services	\$ 19,110	\$ 19,110	\$ 30,330	\$ (11,220)
Appropriation	46,450	48,220	48,220	-
Total Senior Center	\$ 65,560	\$ 67,330	\$ 78,550	\$ (11,220)
Theatre				
Appropriation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Tribune Fun Bowl				
Appropriation	\$ -	\$ -	\$ -	\$ -
Economic Development				
Personal Services	\$ 69,983	\$ 78,882	\$ 78,143	\$ 739
Appropriation	97,500	97,500	97,500	-
Total Economic Development	\$ 167,483	\$ 176,382	\$ 175,643	\$ 739
Cemetery				
Personal Services	\$ 12,000	\$ 9,300	\$ 15,315	\$ (6,015)
Fair				
Appropriation	\$ 49,000	\$ 51,450	\$ 51,450	\$ -

Schedule 2-A

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Airport				
Contractual services	\$ 110,565	\$ 19,158	\$ 15,000	\$ 4,158
Commodities	760	1,368	1,000	368
Capital outlay	-	-	42,000	(42,000)
Total Airport	\$ 111,325	\$ 20,526	\$ 58,000	\$ (37,474)
Rural Opportunity Zone				
Contractual services	\$ 31,545	\$ 30,486	\$ 35,000	\$ (4,514)
District Coroner				
Contractual	\$ 3,328	\$ 1,146	\$ 5,000	\$ (3,854)
Transfers				
To Special Fire District	\$ -	\$ -	\$ 35,000	\$ (35,000)
To Ambulance Equipment	-	-	35,000	(35,000)
To Special County Equipment	147,000	500,000	650,000	(150,000)
To Landfill Closure/Postclosure	16,290	14,726	14,726	-
To Special Highway	-	-	-	-
To Airport Capital Outlay	80,000	58,163	-	58,163
To Economic Development	-	-	-	-
Total Transfers	\$ 243,290	\$ 572,889	\$ 734,726	\$ (161,837)
Total Expenditures	3,426,555	3,839,451	\$ 4,214,930	\$ (375,479)

Schedule 2-A

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	\$ (15,726)	\$ (125,553)		
Unencumbered Cash, Beginning	632,908	617,182		
Unencumbered Cash, Ending	<u>\$ 617,182</u>	<u>\$ 491,629</u>		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 556,342	\$ 699,262	\$ 695,556	\$ 3,706
Back tax collections	12,664	155	-	155
Motor vehicle tax	40,970	40,798	38,807	1,991
City and county highway fund	172,391	178,888	173,021	5,867
County equalization fund	-	-	3,750	(3,750)
Reimbursements	7,701	10,592	26,000	(15,408)
Total Receipts	790,068	929,695	\$ 937,134	\$ (7,439)
Expenditures				
Highway Maintenance				
Personal services	\$ 309,959	\$ 340,720	\$ 351,900	\$ (11,180)
Contractual services	143,308	122,675	160,000	(37,325)
Commodities	284,953	179,673	250,100	(70,427)
Capital outlay	-	-	130,000	(130,000)
Transfer to Road Machinery	100,000	100,000	130,000	(30,000)
Transfer to Special Highway	-	-	100,000	(100,000)
Total Expenditures	838,220	743,068	\$ 1,122,000	\$ (378,932)
Receipts Over (Under) Expenditures	\$ (48,152)	\$ 186,627		
Unencumbered Cash, Beginning	183,499	135,347		
Unencumbered Cash, Ending	\$ 135,347	\$ 321,974		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Employees' Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 629,384	\$ 543,101	\$ 540,155	\$ 2,946
Back tax collections	12,390	175	-	175
Motor vehicle tax	40,865	45,211	44,323	888
Reimbursements	33,175	37,182	43,000	(5,818)
Total Receipts	715,814	625,669	\$ 627,478	\$ (1,809)
Expenditures				
Unemployment	\$ 924	\$ 991	\$ 5,000	\$ (4,009)
Social security	92,445	98,767	100,000	(1,233)
Medical insurance	353,330	380,714	775,000	(394,286)
KPERS	105,346	117,937	130,000	(12,063)
Workmen's compensation	-	-	-	-
Total Expenditures	552,045	598,409	\$ 1,010,000	\$ (411,591)
Receipts Over (Under) Expenditures	\$ 163,769	\$ 27,260		
Unencumbered Cash, Beginning	277,102	440,871		
Unencumbered Cash, Ending	\$ 440,871	\$ 468,131		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ -	\$ -	\$ -	\$ -
Back tax collections	6,581	-	-	-
Motor vehicle tax	26,033	7,278	-	7,278
Total Receipts	32,614	7,278	\$ -	\$ 7,278
Expenditures				
Bond principal	\$ -	\$ -	\$ -	\$ -
Bond interest	-	-	-	-
Miscellaneous	-	-	-	-
Cash basis requirement	-	-	-	-
Transfer to general fund	75,000	-	86,508	(86,508)
Total Expenditures	75,000	-	\$ 86,508	\$ (86,508)
Receipts Over (Under) Expenditures	\$ (42,386)	\$ 7,278		
Unencumbered Cash, Beginning	46,210	3,824		
Unencumbered Cash, Ending	\$ 3,824	\$ 11,102		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Alcohol and Drug Abuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over Under
	Actual	Actual	Budget	(Under)
Receipts				
Alcoholic liquor fund	\$ 1,066	\$ 364	\$ 1,000	\$ (636)
Expenditures				
Contractual	\$ -	\$ -	\$ 4,142	\$ (4,142)
Commodities	-	-	-	-
Total Expenditures	-	-	\$ 4,142	\$ (4,142)
Receipts Over (Under) Expenditures	\$ 1,066	\$ 364		
Unencumbered Cash, Beginning	2,142	3,208		
Unencumbered Cash, Ending	\$ 3,208	\$ 3,572		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from general fund	\$ -	\$ -	\$ -	\$ -
Loan payment income	12,348	13,235	11,500	1,735
Interest income	365	211	425	(214)
Total Receipts	12,713	13,446	\$ 11,925	\$ 1,521
Expenditures				
Contractual	\$ -	\$ 6,450	\$ 84,679	\$ (78,229)
Receipts Over (Under) Expenditures	\$ 12,713	\$ 6,996		
Unencumbered Cash, Beginning	65,829	78,542		
Unencumbered Cash, Ending	\$ 78,542	\$ 85,538		

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
2012 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
911 fees	\$ 49,962	\$ 50,069	\$ 50,000	\$ 69
Miscellaneous income	-	-	-	-
Total Receipts	49,962	50,069	\$ 50,000	\$ 69
Expenditures				
Contractual	\$ 16,168	\$ 15,845	\$ 125,881	\$ (110,036)
Commodities	141	348	-	348
Capital outlay	-	18,751	-	18,751
Total Expenditures	16,309	34,944	\$ 125,881	\$ (90,937)
Receipts Over (Under) Expenditures	\$ 33,653	\$ 15,125		
Unencumbered Cash, Beginning	47,881	81,534		
Unencumbered Cash, Ending	\$ 81,534	\$ 96,659		

Schedule 2-H

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Landfill Closure/Postclosure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from general fund	\$ 16,290	\$ 14,726
Interest on investments	1,951	2,135
Total Receipts	18,241	16,861
Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 18,241	\$ 16,861
Unencumbered Cash, Beginning	194,789	213,030
Unencumbered Cash, Ending	<u>\$ 213,030</u>	<u>\$ 229,891</u>

Schedule 2-1

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special County Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from general fund	\$ 147,000	\$ 500,000
Miscellaneous	-	-
Total Receipts	<u>147,000</u>	<u>500,000</u>
Expenditures		
Contractual	\$ -	\$ 2,941
Capital outlay	<u>178,667</u>	<u>843,829</u>
Total Expenditures	<u>178,667</u>	<u>846,770</u>
Receipts Over (Under) Expenditures	\$ (31,667)	\$ (346,770)
Unencumbered Cash, Beginning	<u>1,372,977</u>	<u>1,341,310</u>
Unencumbered Cash, Ending	<u><u>\$ 1,341,310</u></u>	<u><u>\$ 994,540</u></u>

Schedule 2-J

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from road and bridge fund	\$ 100,000	\$ 100,000
Miscellaneous income	-	-
Total Receipts	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Expenditures		
Capital outlay	<u>\$ 175,891</u>	<u>\$ 25,346</u>
Receipts Over (Under) Expenditures	\$ (75,891)	\$ 74,654
Unencumbered Cash, Beginning	<u>711,186</u>	<u>635,295</u>
Unencumbered Cash, Ending	<u><u>\$ 635,295</u></u>	<u><u>\$ 709,949</u></u>

Schedule 2-K

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from road and bridge fund	\$ -	\$ -
Expenditures		
Commodities	\$ -	\$ 34,209
Receipts Over (Under) Expenditures	\$ -	\$ (34,209)
Unencumbered Cash, Beginning	283,571	283,571
Unencumbered Cash, Ending	<u>\$ 283,571</u>	<u>\$ 249,362</u>

Schedule 2-L

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Rural Fire Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ 6,291
Capital outlay	7,902	7,293
Total Expenditures	7,902	13,584
Receipts Over (Under) Expenditures	\$ (7,902)	\$ (13,584)
Unencumbered Cash, Beginning	27,178	19,276
Unencumbered Cash, Ending	\$ 19,276	\$ 5,692

Schedule 2-M

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Ambulance Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from general fund	\$ -	\$ -
Sale of assets	-	-
	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Capital outlay	\$ 8,197	\$ 19,845
	<u>8,197</u>	<u>19,845</u>
Receipts Over (Under) Expenditures	\$ (8,197)	\$ (19,845)
Unencumbered Cash, Beginning	<u>45,804</u>	<u>37,607</u>
Unencumbered Cash, Ending	<u><u>\$ 37,607</u></u>	<u><u>\$ 17,762</u></u>

Schedule 2-N

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Grant income	\$ 4,254	\$ 6,575
Expenditures		
Personal services	\$ 2,585	\$ 1,328
Contractual	2,144	1,639
Commodities	1,418	563
Capital outlay	319	3,414
Total Expenditures	6,466	6,944
Receipts Over (Under) Expenditures	\$ (2,212)	\$ (369)
Unencumbered Cash, Beginning	2,581	369
Unencumbered Cash, Ending	\$ 369	\$ -

Schedule 2-O

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Micro-Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Loan repayment income	\$ -	\$ -
Interest income	80	110
	<u>80</u>	<u>110</u>
Total Receipts	<u>80</u>	<u>110</u>
Expenditures		
Contractual	\$ 200	\$ 93,337
Commodities	-	-
	<u>200</u>	<u>93,337</u>
Total Expenditures	<u>200</u>	<u>93,337</u>
Receipts Over (Under) Expenditures	\$ (120)	\$ (93,227)
Unencumbered Cash, Beginning	<u>93,412</u>	<u>93,292</u>
Unencumbered Cash, Ending	<u><u>\$ 93,292</u></u>	<u><u>\$ 65</u></u>

Schedule 2-P

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant Income	\$ 644,807	\$ 236,058
State Grant Income	174,278	59,254
Transfer from General	80,000	58,163
Total Receipts	<u>899,085</u>	<u>353,475</u>
Expenditures		
Project Expense	<u>\$ 853,826</u>	<u>\$ 348,378</u>
Receipts Over (Under) Expenditures	\$ 45,259	\$ 5,097
Unencumbered Cash, Beginning	<u>-</u>	<u>45,259</u>
Unencumbered Cash, Ending	<u><u>\$ 45,259</u></u>	<u><u>\$ 50,356</u></u>

Schedule 2-Q

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
MIH Housing Grant Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant Income	\$ -	\$ 92,894
State Grant Income	-	22,106
Transfer from General	-	-
	<hr/>	<hr/>
Total Receipts	-	115,000
	<hr/>	<hr/>
Expenditures		
Project Expense	\$ -	\$ 114,894
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ -	\$ 106
	<hr/>	<hr/>
Unencumbered Cash, Beginning	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 106</u>

Schedule 2-R

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Docket fees from Clerk of District Court	\$ 194	\$ 303
Expenditures		
Training expense	\$ 158	\$ 261
Receipts Over (Under) Expenditures	\$ 36	\$ 42
Unencumbered Cash, Beginning	34	70
Unencumbered Cash, Ending	<u>\$ 70</u>	<u>\$ 112</u>

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Administrative fees	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>225</u>	<u>225</u>
Unencumbered Cash, Ending	<u><u>\$ 225</u></u>	<u><u>\$ 225</u></u>

Schedule 2-T

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	280	280
Unencumbered Cash, Ending	<u>\$ 280</u>	<u>\$ 280</u>

Schedule 2-U

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	\$ 22,239	\$ 20,794
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	150	-
Total Receipts	<u>22,389</u>	<u>20,794</u>
Expenditures		
Treasurer's compensation	\$ 4,598	\$ 5,026
Contractual	2,827	2,164
Commodities	14,745	13,390
Capital Outlay	169	-
Transfer to general fund	50	214
Total Expenditures	<u>22,389</u>	<u>20,794</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Schedule 2-V

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special County Senior Bus Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous income	\$ -	\$ -
Expenditures		
Contractual	\$ 685	\$ 1,038
Receipts Over (Under) Expenditures	\$ (685)	\$ (1,038)
Unencumbered Cash, Beginning	1,723	1,038
Unencumbered Cash, Ending	<u>\$ 1,038</u>	<u>\$ -</u>

Schedule 2-W

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 630	\$ 2,390
Reimbursements	9,750	376
Total Receipts	10,380	2,766
Expenditures		
Capital Outlay	\$ 720	\$ 15,644
Receipts Over (Under) Expenditures	\$ 9,660	\$ (12,878)
Unencumbered Cash, Beginning	4,150	13,810
Unencumbered Cash, Ending	\$ 13,810	\$ 932

Schedule 2-X

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ -
Expenditures		
Capital Outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	900	900
Unencumbered Cash, Ending	\$ 900	\$ 900

Schedule 2-Y

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	\$ 2,665	\$ 2,950
Expenditures		
Contractual	\$ 4,473	\$ 2,625
Commodities	-	-
Capital Outlay	-	1,995
Total Expenditures	4,473	4,620
Receipts Over (Under) Expenditures	\$ (1,808)	\$ (1,670)
Unencumbered Cash, Beginning	12,128	10,320
Unencumbered Cash, Ending	<u>\$ 10,320</u>	<u>\$ 8,650</u>

Schedule 2-Z

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Offender Registration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 780	\$ 560
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	\$ 780	\$ 560
Unencumbered Cash, Beginning	-	780
Unencumbered Cash, Ending	\$ 780	\$ 1,340

Schedule 2-AA

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
ROD fees	\$ 3,968	\$ 3,690
Interest income	3	4
Total Receipts	<u>3,971</u>	<u>3,694</u>
Expenditures		
Contractual	\$ 1,393	\$ 210
Commodities	450	3,565
Total Expenditures	<u>1,843</u>	<u>3,775</u>
Receipts Over (Under) Expenditures	\$ 2,128	\$ (81)
Unencumbered Cash, Beginning	<u>3,758</u>	<u>5,886</u>
Unencumbered Cash, Ending	<u><u>\$ 5,886</u></u>	<u><u>\$ 5,805</u></u>

Schedule 2-AB

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ -	\$ 775
Interest income	-	1
	<u>-</u>	<u>1</u>
Total Receipts	<u>-</u>	<u>776</u>
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ 776
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 776</u></u>

Schedule 2-AC

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ -	\$ 775
Interest income	-	1
	<u>-</u>	<u>776</u>
Total Receipts	<u>-</u>	<u>776</u>
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ 776
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 776</u></u>

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	\$ 4,010,599	\$ 5,856,335	\$ 5,914,914	\$ 3,952,020
LAVTR	-	-	-	-
Delinquent personal property tax	-	23,190	-	23,190
Delinquent real estate tax	1,599	69,032	1,599	69,032
Partial tax	7,520	16,774	17,369	6,925
Commercial vehicle fee	452	10,766	10,780	438
RV tax	936	5,047	4,872	1,111
Motor vehicle tax	121,473	400,217	415,587	106,103
Machinery & equipment tax	-	-	-	-
Oil & gas val	283,175	56,382	339,557	-
Heritage trust	-	1,551	1,304	247
NRP Plan	-	12,746	12,746	-
Special county mineral tax	-	25,124	25,124	-
Total Distributable Funds	\$ 4,425,754	\$ 6,477,164	\$ 6,743,852	\$ 4,159,066
State Funds				
General	\$ 2	\$ -	\$ 2	\$ -
Institutional Building	166	16,678	16,844	-
Educational Building	333	33,356	33,689	-
Motor vehicle licenses	486	210,652	210,932	206
Sales tax	2,876	95,615	96,279	2,212
IRP	-	305,131	304,273	858
State IRP & Intra Fees	-	-	-	-

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Agency Funds

Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fish and game licenses	(6)	1,061	805	250
Boat permits	-	221	221	-
Drivers licenses	-	4,176	4,059	117
Watercraft	1,789	-	770	1,019
Check clearance	-	-	-	-
Candidate Registration	-	-	-	-
Total State Funds	\$ 5,646	\$ 666,890	\$ 667,874	\$ 4,662
Subdivision Funds				
School district	\$ 29,651	\$ 1,755,047	\$ 1,775,163	\$ 9,535
Cities	43,862	348,392	383,915	8,339
Groundwater management	33	50,859	50,892	-
Cemeteries	260	16,055	16,201	114
Total Subdivision Funds	\$ 73,806	\$ 2,170,353	\$ 2,226,171	\$ 17,988
Other Agency Funds				
Clerk of District Court	\$ 35,375	\$ 68,596	\$ 65,796	\$ 38,175
Payroll clearing	-	274,624	274,624	-
Payroll clearing - H S A	(115)	15,000	14,504	381
Total Other Agency Funds	\$ 35,260	\$ 358,220	\$ 354,924	\$ 38,556
Grand Total	\$ 4,540,466	\$ 9,672,627	\$ 9,992,821	\$ 4,220,272